

# 2001-03 Performance Progress Report

## For Quarter Ending 6/30/2002

Agency 165

### Board of Accountancy

#### Mission

The Board of Accountancy was established by the Washington State Legislature to:

Protect the public interest,  
 Enhance the reliability of information used for guidance in financial transactions or for accounting for or assessing financial status or performance,  
 establish one set of qualifications to be a CPA,  
 Assure that COAs practicing in Washington have qualifications equivalent to those practicing in other states,  
 Establish ethical standards, continuing education requirements, and technical standards for CPA', CPA firms, and non-CPA owners of CPA firms and ensure those requirements and standards are met,  
 Regulate the ownership of CPA firms,  
 Regulate CPAs licensed in other states and exercising practice privileges for practicing public accounting and using the CPA title in Washington state,  
 Publish consumer alerts and public protection information regarding persons and firms who violate the Public Accountancy Act and Board rules, and  
 Provide general consumer protection information to the public.

**Goal** Individuals obtaining Board CPA certification and/or licensure meet or exceed minimum generally accepted technical competency standards, understand professional conduct standards, and possess good character.

**Performance Measure** Percentage of applicants determined ineligible to take the CPA exam.

|                 | Fiscal Year 2002 |                  |                  |                  | Fiscal Year 2003 |                  |                  |                  |
|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                 | <u>Quarter 1</u> | <u>Quarter 2</u> | <u>Quarter 3</u> | <u>Quarter 4</u> | <u>Quarter 5</u> | <u>Quarter 6</u> | <u>Quarter 7</u> | <u>Quarter 8</u> |
| Output Estimate |                  |                  |                  | 5.0%             |                  |                  |                  | 5.0%             |
| Actual          |                  |                  |                  | 2.3%             |                  |                  |                  |                  |
| Date Measured   |                  |                  |                  | 6/30/2002        |                  |                  |                  |                  |

**Performance Measure** Number of CPA's certified each year.

|                 | Fiscal Year 2002 |                  |                  |                  | Fiscal Year 2003 |                  |                  |                  |
|-----------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|                 | <u>Quarter 1</u> | <u>Quarter 2</u> | <u>Quarter 3</u> | <u>Quarter 4</u> | <u>Quarter 5</u> | <u>Quarter 6</u> | <u>Quarter 7</u> | <u>Quarter 8</u> |
| Output Estimate |                  |                  |                  | 600              |                  |                  |                  | 600              |
| Actual          |                  |                  |                  | 700              |                  |                  |                  |                  |
| Date Measured   |                  |                  |                  | 6/30/2002        |                  |                  |                  |                  |

**Goal** Deter violations by CPAs, CPA firms, and unlicensed accountants by resolving inquiries and complaints promptly and fairly.

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**Performance Measure**      Average number of days to close an investigation.

| Outcome       | Fiscal Year 2002 |                  |                  |                  | Fiscal Year 2003 |                  |                  |                  |
|---------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|------------------|
|               | <u>Quarter 1</u> | <u>Quarter 2</u> | <u>Quarter 3</u> | <u>Quarter 4</u> | <u>Quarter 5</u> | <u>Quarter 6</u> | <u>Quarter 7</u> | <u>Quarter 8</u> |
| Estimate      |                  |                  |                  | 240              |                  |                  |                  | 240              |
| Actual        |                  |                  |                  | 162              |                  |                  |                  |                  |
| Date Measured |                  |                  |                  | 6/30/2002        |                  |                  |                  |                  |